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Form **1120S**

## U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

**2012**Department of the Treasury  
Internal Revenue ServiceDo not file this form unless the corporation has filed or is  
attaching Form 2553 to elect to be an S corporation.  
Information about Form 1120S and its separate instructions is at [www.irs.gov/form1120s](http://www.irs.gov/form1120s).

For calendar year 2012 or tax year beginning

ending

<b>A</b> Election effective date <b>01/01/12</b>	<b>TYPE</b> <b>KOMPLIQUE, INC.</b>	<b>D</b> Employer identification number <b>26-4822355</b>
<b>B</b> Business activity code number (see instructions) <b>424300</b>	<b>OR</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>25 IONIA AVE SW STE 400</b>	<b>E</b> Date incorporated <b>05/06/2009</b>
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>	<b>PRINT</b> City or town, state, and ZIP code <b>GRAND RAPIDS MI 49503</b>	<b>F</b> Total assets (see instructions) \$ <b>132,423</b>

**a** Is the corporation electing to be an S corporation beginning with this tax year? ☒ Yes ☐ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☒ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation**i** Enter the number of shareholders who were shareholders during any part of the tax year **1****Caution.** Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>20,988</b>	<b>1c</b>	<b>20,988</b>
	<b>b</b> Returns and allowances		<b>2</b>	<b>4,198</b>
	<b>c</b> Balance. Subtract line 1b from line 1a		<b>3</b>	<b>16,790</b>
	<b>2</b> Cost of goods sold (attach Form 1125-A)		<b>4</b>	
	<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>5</b>	
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797)		<b>6</b>	<b>16,790</b>
<b>Deductions</b> (see instructions for limitations)	<b>5</b> Other income (loss) (see instructions—attach statement)		<b>7</b>	
	<b>6</b> Total income (loss). Add lines 3 through 5		<b>8</b>	
	<b>7</b> Compensation of officers		<b>9</b>	<b>4,292</b>
	<b>8</b> Salaries and wages (less employment credits)		<b>10</b>	
	<b>9</b> Repairs and maintenance		<b>11</b>	<b>4,746</b>
	<b>10</b> Bad debts		<b>12</b>	
	<b>11</b> Rents		<b>13</b>	<b>6,990</b>
	<b>12</b> Taxes and licenses		<b>14</b>	<b>7,517</b>
	<b>13</b> Interest		<b>15</b>	
	<b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		<b>16</b>	<b>27,486</b>
	<b>15</b> Depletion (Do not deduct oil and gas depletion.)		<b>17</b>	
<b>Tax and Payments</b>	<b>16</b> Advertising		<b>18</b>	
	<b>17</b> Pension, profit-sharing, etc., plans		<b>19</b>	<b>222,526</b>
	<b>18</b> Employee benefit programs		<b>20</b>	<b>273,557</b>
	<b>19</b> Other deductions (attach statement)		<b>21</b>	<b>-256,767</b>
	<b>20</b> Total deductions. Add lines 7 through 19		<b>22a</b>	
	<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6		<b>22b</b>	
	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions)		<b>22c</b>	
	<b>b</b> Tax from Schedule D (Form 1120S)		<b>23a</b>	
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes)		<b>23b</b>	
	<b>23a</b> 2012 estimated tax payments and 2011 overpayment credited to 2012		<b>23c</b>	
	<b>b</b> Tax deposited with Form 7004		<b>23d</b>	
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)		<b>24</b>	
<b>d</b> Add lines 23a through 23c		<b>25</b>		
<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		<b>26</b>		
<b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed		<b>27</b>		
<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid				
<b>27</b> Enter amount from line 26 Credited to 2013 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>				

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

OFFICER

Paid  
Preparer  
Use Only

Print/Type preparer's name

KIM D. PAVLIK

Preparer's signature

Kim D. Pavlik

Date

3/20/14

Check ☐ if

self-employed

PTIN

P00044903

Firm's name **ANDREWS HOOPER PAVLIK PLC**Firm's EIN **38-3133790**Firm's address **5300 GRATIOT RD****SAGINAW, MI****48638-6035**Phone no. **989-497-5300**

For Paperwork Reduction Act Notice, see separate instructions.

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GOVERNMENT  
EXHIBIT

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**Schedule B Other Information** (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ <b>WHOLESALE</b> b Product or service ▶ <b>APPAREL</b>		
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person?		<b>X</b>
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		<b>X</b>

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	<b>X</b>
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ (ii) Total shares of non-restricted stock ▶	<b>X</b>
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ (ii) Total shares of stock outstanding if all instruments were executed ▶	<b>X</b>
6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? ▶ <input type="checkbox"/>	<b>X</b>
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount. ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.	
8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$	
9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$	
10 Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 b The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.	<b>X</b>
11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$	<b>X</b>
12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions	<b>X</b>
13a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?	<b>X</b>
b If "Yes," did the corporation file or will it file required Forms 1099?	<b>X</b>

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**Schedule K Shareholders' Pro Rata Share Items**

Total amount

Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)	1	-256,767
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss)	3a	
	3b	Expenses from other rental activities (attach statement)	3b	
	3c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Interest income	4	110
	5a	Dividends: a Ordinary dividends	5a	
	5b	b Qualified dividends	5b	
	6	Royalties	6	
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	8b	b Collectibles (28%) gain (loss)	8b	
	8c	c Unrecaptured section 1250 gain (attach statement)	8c	
	9	Net section 1231 gain (loss) (attach Form 4797)	9	
	10	Other income (loss) (see instructions) Type ▶	10	
	11	Section 179 deduction (attach Form 4562)	11	
	12a	Charitable contributions	12a	
	12b	b Investment interest expense	12b	
	12c(2)	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	12d	d Other deductions (see instructions) Type ▶	12d	
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	
	13b	b Low-income housing credit (other)	13b	
	13c	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	13d	d Other rental real estate credits (see instructions) Type ▶	13d	
	13e	e Other rental credits (see instructions) Type ▶	13e	
	13f	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	13g	g Other credits (see instructions) Type ▶	13g	
	Foreign Transactions	14a	Name of country or U.S. possession ▶	14a
14b		b Gross income from all sources	14b	
14c		c Gross income sourced at shareholder level	14c	
14d		Foreign gross income sourced at corporate level	14d	
14e		d Passive category	14e	
14f		e General category	14f	
14g		f Other (attach statement)	14g	
14h		Deductions allocated and apportioned at shareholder level	14h	
14i		g Interest expense	14i	
14j		h Other	14j	
14k		Deductions allocated and apportioned at corporate level to foreign source income	14k	
14l		i Passive category	14l	
14m		j General category	14m	
14n		k Other (attach statement)	14n	
Alternative Minimum Tax (AMT) Items	15a	Other information	15a	
	15b	l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15b	
	15c	m Reduction in taxes available for credit (attach statement)	15c	
	15d	n Other foreign tax information (attach statement)	15d	
	15e	15a Post-1986 depreciation adjustment	15e	-3,269
	15f	b Adjusted gain or loss	15f	
	15g	c Depletion (other than oil and gas)	15g	
Items Affecting Shareholder Basis	16a	d Oil, gas, and geothermal properties – gross income	16a	
	16b	e Oil, gas, and geothermal properties – deductions	16b	
	16c	f Other AMT items (attach statement)	16c	
	16d	16a Tax-exempt interest income	16d	
	16e	b Other tax-exempt income	16e	
	16f	c Nondeductible expenses	16f	3,476
	16g	d Distributions (attach statement if required) (see instructions)	16g	
	16h	e Repayment of loans from shareholders	16h	

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<b>Schedule K Shareholders' Pro Rata Share Items (continued)</b>			<b>Total amount</b>	
<b>Other Information</b>	<b>17a</b> Investment income		<b>17a</b>	110
	<b>b</b> Investment expenses		<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits		<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement)			
<b>Reconciliation</b>	<b>18</b> Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i		<b>18</b>	-256,657

<b>Schedule L Balance Sheets per Books</b>		<b>Beginning of tax year</b>		<b>End of tax year</b>	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>1</b> Cash			224,128		11,904
<b>2a</b> Trade notes and accounts receivable					
<b>b</b> Less allowance for bad debts					
<b>3</b> Inventories			92,900		63,702
<b>4</b> U.S. government obligations					
<b>5</b> Tax-exempt securities (see instructions)					
<b>6</b> Other current assets (attach statement) <b>STMT 2</b>					620
<b>7</b> Loans to shareholders					
<b>8</b> Mortgage and real estate loans					
<b>9</b> Other investments (attach statement)					
<b>10a</b> Buildings and other depreciable assets		107,000		109,424	
<b>b</b> Less accumulated depreciation		45,710	61,290	53,227	56,197
<b>11a</b> Depletable assets					
<b>b</b> Less accumulated depletion					
<b>12</b> Land (net of any amortization)					
<b>13a</b> Intangible assets (amortizable only)					
<b>b</b> Less accumulated amortization					
<b>14</b> Other assets (attach statement)					
<b>15</b> Total assets			378,318		132,423
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b> Accounts payable					5,075
<b>17</b> Mortgages, notes, bonds payable in less than 1 year					
<b>18</b> Other current liabilities (attach statement) <b>STMT 3</b>					38
<b>19</b> Loans from shareholders			1,230,591		1,179,651
<b>20</b> Mortgages, notes, bonds payable in 1 year or more					60,065
<b>21</b> Other liabilities (attach statement)					
<b>22</b> Capital stock			1,000		1,000
<b>23</b> Additional paid-in capital			200,000		200,000
<b>24</b> Retained earnings			-1,053,273		-1,313,406
<b>25</b> Adjustments to shareholders' equity (attach statement)					
<b>26</b> Less cost of treasury stock					
<b>27</b> Total liabilities and shareholders' equity			378,318		132,423

Form 1120S (2012)



Form 1120S (2012) **KOMPLIQUE, INC.****26-4822355**Page **5****Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note. Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

<b>1</b> Net income (loss) per books	<b>-260,133</b>	<b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		<b>a</b> Tax-exempt interest \$	
<b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):		<b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):	
<b>a</b> Depreciation \$		<b>a</b> Depreciation \$	
<b>b</b> Travel and entertainment \$ <b>3,476</b>		<b>7</b> Add lines 5 and 6	
	<b>3,476</b>	<b>8</b> Income (loss) (Schedule K, line 18). Line 4 less line 7	<b>-256,657</b>
<b>4</b> Add lines 1 through 3	<b>-256,657</b>		

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b> Balance at beginning of tax year			
<b>2</b> Ordinary income from page 1, line 21			
<b>3</b> Other additions <b>STMT 4</b>	<b>110</b>		
<b>4</b> Loss from page 1, line 21	<b>256,767</b>		
<b>5</b> Other reductions <b>STMT 5</b>	<b>3,476</b>		
<b>6</b> Combine lines 1 through 5	<b>-260,133</b>		
<b>7</b> Distributions other than dividend distributions			
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6	<b>-260,133</b>		

Form **1120S** (2012)

Form **1125-A**(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service**Cost of Goods Sold**

OMB No. 1545-2225

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.  
▶ Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).

Name

**KOMPLIQUE, INC.**

Employer identification number

**26-4822355**

1	Inventory at beginning of year	1	92,900
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) <b>STMT 6</b>	5	-25,000
6	Total. Add lines 1 through 5	6	67,900
7	Inventory at end of year	7	63,702
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	4,198

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☒ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO **9d** ☐

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 12-2012)

Form **7004**  
(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

**Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

► **File a separate application for each return.**  
► **Information about Form 7004 and its separate instructions is at [www.irs.gov/form7004](http://www.irs.gov/form7004).**

Name  
**KOMPLIQUE, INC.**

Identifying number  
**26-4822355**

Number, street, and room or suite no. (If P.O. box, see instructions.)  
**25 IONIA AVE SW STE 400**

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).  
**GRAND RAPIDS MI 49503**

**Note.** File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

**Part I Automatic 5-Month Extension**

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 9904	31	Form 1041 (trust)	05

**Part II Automatic 6-Month Extension**

b Enter the form code for the return that this application is for (see below)

12

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐

If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

**Part III All Filers Must Complete This Part**

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐

5a The application is for calendar year 2012, or tax year beginning , and ending

b Short tax year. If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (see instructions-attach explanation)

6 Tentative total tax	6	0
7 Total payments and credits (see instructions)	7	0
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	0

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **7004** (Rev. 12-2012)



## Schedule K-1 (Form 1120S) 2012

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This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

		Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		M Credit for increasing research activities	
Passive loss	Report on	N Credit for employer social security and Medicare taxes	
Passive income	See the Shareholder's Instructions	O Backup withholding	
Nonpassive loss	Schedule E, line 28, column (g)	P Other credits	See the Shareholder's Instructions
Nonpassive income	Schedule E, line 28, column (h)		
	Schedule E, line 28, column (j)		
2. Net rental real estate income (loss)	See the Shareholder's Instructions	14. Foreign transactions	
3. Other net rental income (loss)		A Name of country or U.S. possession	
Net income	Schedule E, line 28, column (g)	B Gross income from all sources	
Net loss	See the Shareholder's Instructions	C Gross income sourced at shareholder level	Form 1116, Part I
4. Interest income	Form 1040, line 8a	Foreign gross income sourced at corporate level	
5a. Ordinary dividends	Form 1040, line 9a	D Passive category	
5b. Qualified dividends	Form 1040, line 9b	E General category	Form 1116, Part I
6. Royalties	Schedule E, line 4	F Other	
7. Net short-term capital gain (loss)	Schedule D, line 5	Deductions allocated and apportioned at shareholder level	
8a. Net long-term capital gain (loss)	Schedule D, line 12	G Interest expense	Form 1116, Part I
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	H Other	Form 1116, Part I
9c. Unrecaptured section 1256 gain	See the Shareholder's Instructions	Deductions allocated and apportioned at corporate level to foreign source income	
9. Net section 1231 gain (loss)	See the Shareholder's Instructions	I Passive category	
10. Other income (loss)		J General category	Form 1116, Part I
Code		K Other	
A Other portfolio income (loss)	See the Shareholder's Instructions	Other information	
B Involuntary conversions	See the Shareholder's Instructions	L Total foreign taxes paid	Form 1116, Part II
C Sec. 1256 contracts & straddles	Form 6781, line 1	M Total foreign taxes accrued	Form 1116, Part II
D Mining exploration costs recapture	See Pub. 535	N Reduction in taxes available for credit	Form 1116, line 12
E Other income (loss)	See the Shareholder's Instructions	O Foreign trading gross receipts	Form 8873
11. Section 179 deduction	See the Shareholder's Instructions	P Extraterritorial income exclusion	Form 8873
12. Other deductions		Q Other foreign transactions	See the Shareholder's Instructions
A Cash contributions (50%)		15. Alternative minimum tax (AMT) items	
B Cash contributions (30%)		A Post-1986 depreciation adjustment	
C Noncash contributions (50%)		B Adjusted gain or loss	See the Shareholder's Instructions and the instructions for Form 6251
D Noncash contributions (30%)	See the Shareholder's Instructions	C Depletion (other than oil & gas)	
E Capital gain property to a 50% organization (30%)		D Oil, gas, & geothermal—gross income	
F Capital gain property (20%)		E Oil, gas, & geothermal—deductions	
G Contributions (100%)		F Other AMT items	
H Investment interest expense	Form 4952, line 1	16. Items affecting shareholder basis	
I Deductions—royalty income	Schedule E, line 19	A Tax-exempt interest income	Form 1040, line 8b
J Section 59(e)(2) expenditures	See the Shareholder's Instructions	B Other tax-exempt income	
K Deductions—portfolio (2% floor)	Schedule A, line 23	C Nondeductible expenses	See the Shareholder's Instructions
L Deductions—portfolio (other)	Schedule A, line 28	D Distributions	
M Preproductive period expenses	See the Shareholder's Instructions	E Repayment of loans from shareholders	
N Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions	17. Other information	
O Reforestation expense deduction	See the Shareholder's Instructions	A Investment income	Form 4952, line 4a
P Domestic production activities information	See Form 8903 instructions	B Investment expenses	Form 4952, line 5
Q Qualified production activities income	Form 8903, line 7b	C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
R Employer's Form W-2 wages	Form 8903, line 17	D Basis of energy property	See the Shareholder's Instructions
S Other deductions	See the Shareholder's Instructions	E Recapture of low-income housing credit (section 42(j)(5))	Form 8811, line 8
13. Credits		F Recapture of low-income housing credit (other)	Form 8811, line 8
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings		G Recapture of investment credit	See Form 4255
B Low-income housing credit (other) from pre-2008 buildings		H Recapture of other credits	See the Shareholder's Instructions
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	See the Shareholder's Instructions	I Look-back interest—completed long-term contracts	See Form 8697
D Low-income housing credit (other) from post-2007 buildings		J Look-back interest—income forecast method	See Form 8866
E Qualified rehabilitation expenditures (rental real estate)		K Dispositions of property with section 179 deductions	
F Other rental real estate credits		L Recapture of section 179 deduction	
G Other rental credits	Form 1040, line 71, box a	M Section 453(i)(3) information	
H Undistributed capital gains credit		N Section 453A(c) information	
I Alcohol and cellulosic biofuel fuels credit		O Section 1260(b) information	See the Shareholder's Instructions
J Work opportunity credit	See the Shareholder's Instructions	P Interest allocable to production expenditures	
K Disabled access credit		Q CCF nonqualified withdrawals	
L Empowerment zone and renewal community employment credit		R Depletion information—oil and gas	
		S Amortization of reforestation costs	
		T Section 108(i) information	
		U Other information	

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Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

**2012**Attachment  
Sequence No. **179**

Name(s) shown on return

**KOMPLIQUE, INC.**

Identifying number

**26-4822355**

Business or activity to which this form relates

**REGULAR DEPRECIATION****Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	0
18	If you're electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,424	5.0	MQ	200DB	121
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	7,396
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	7,517
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

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KOMPLIQUE, INC.

26-4822355

Form 4562 (2012)

Page 2

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

<b>24a</b> Do you have evidence to support the business/investment use claimed?					<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<b>24b</b> If "Yes," is the evidence written?					<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction						(i) Elected section 179 cost	
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).													<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:														
<b>2009 MERCEDES SUV</b>														
	08/28/09	60.00 %	107,000	64,200	5.0	200DBHY	7,396							
<b>27</b> Property used 50% or less in a qualified business use:														
		%				S/L-								
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1													<b>28</b>	7,396
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1													<b>29</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)	4,100					
<b>31</b> Total commuting miles driven during the year	2,400					
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32	6,500					
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
<b>36</b> Is another vehicle available for personal use?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
		X
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		X
<b>39</b> Do you treat all use of vehicles by employees as personal use?		X
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		X
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		X

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2012 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2012 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>

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Form 4562 (2012)



26-4822355

**Federal Statements****Statement 1 - Form 1120S, Page 1, Line 19 - Other Deductions**

<u>Description</u>	<u>Amount</u>
CONSULTING	\$ 10,000
ACCOUNTING	10,160
BANK CHARGES	3,034
COMMISSIONS & FEES	4,200
FREIGHT & DELIVERY	5,383
LEGAL & PROFESSIONAL FEES	44,995
OFFICE EXPENSES	11,953
PROMOTIONAL	37,828
SOFTWARE SERVICES	842
SUPPLIES	4,537
TAXES & LICENSES	1,390
TRAVEL	80,969
UTILITIES	3,759
50% OF MEALS & ENTERTAINMENT	3,476
TOTAL	<u>\$ 222,526</u>

26-4822355

**Federal Statements****Statement 2 - Form 1120S, Page 4, Schedule L, Line 6 - Other Current Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
PREPAID EXPENSES	\$ <u>          </u>	\$ <u>        620</u>
TOTAL	\$ <u>          0</u>	\$ <u>        620</u>

**Statement 3 - Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
SALES TAX PAYABLE	\$ <u>          </u>	\$ <u>        38</u>
TOTAL	\$ <u>          0</u>	\$ <u>        38</u>



26-4822355

**Federal Statements****Statement 4 - Form 1120S, Page 5, Schedule M-2, Line 3(a) - Other Additions**

<u>Description</u>	<u>Amount</u>
INTEREST INCOME	\$ <u>110</u>
TOTAL	\$ <u>110</u>

**Statement 5 - Form 1120S, Page 5, Schedule M-2, Line 5(a) - Other Reductions**

<u>Description</u>	<u>Amount</u>
DISALLOWED ENTERTAINMENT EXP	\$ <u>3,476</u>
TOTAL	\$ <u>3,476</u>

26-4822355

**Federal Statements****Statement 6 - Form 1125-A, Line 5 - Other Costs**

<u>Description</u>	<u>Amount</u>
INVENTORY USED FOR PROMOTION	\$ <u>-25,000</u>
TOTAL	\$ <u>-25,000</u>



26-4822355

**Federal Statements**

**James D. Pieron Jr.  
368-96-2111**

**Schedule K-1, Box 16, Code C - Nondeductible Expenses**

<u>Description</u>	<u>Shareholder Amount</u>
PAGE 1 MEALS/ENTERTAINMENT	\$ 3,476
TOTAL	\$ 3,476

Year Ending: December 31, 2012

26-4822355

Komplique, Inc.  
25 Ionia Ave SW Ste 400  
Grand Rapids, MI 49503

**Electing out of the Bonus Depreciation Allowance for  
All Eligible Depreciable Property**

The taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k) for all eligible asset classes of depreciable property acquired after December 31, 2007. This election applies to all eligible depreciable property placed in service during the tax year.



671112

OMB No. 1545-0130

**Schedule K-1**  
**(Form 1120S)**  
Department of the Treasury  
Internal Revenue Service

2012

For calendar year 2012, or tax

year beginning

ending

☐ Final K-1☐ Amended K-1.

**Shareholder's Share of Income, Deductions, Credits, etc.**  
▶ See back of form and separate instructions.

**Part I Information About the Corporation**

A Corporation's employer identification number

26-4822355

B Corporation's name, address, city, state, and ZIP code

KOMPLIQUE, INC.

25 IONIA AVE SW STE 400

GRAND RAPIDS

MI 49503

C IRS Center where corporation filed return

CINCINNATI, OH 45999

**Part II Information About the Shareholder**

D Shareholder's identifying number

368-96-2111

E Shareholder's name, address, city, state, and ZIP code

JAMES D. PIERON JR.

1916 CHURCHILL BLVD.

MT. PLEASANT

MI 48858

F Shareholder's percentage of stock ownership for tax year

100.000000 %



For IRS Use Only

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	-256,767		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
	110		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	-3,269
11	Section 179 deduction	16	Items affecting shareholder basis
		C*	3,476
12	Other deductions		
		17	Other information
		A	110

\* See attached statement for additional information.

For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2012

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